

Department of the Treasury - Internal Revenue Service

## Notice of Encumbrances Against or Interests in Property Offered for Sale

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before *(Date)* 02/23/2011

As of this date, the following are the encumbrances against or interests in the property *(as described in the Notice of Public Auction or Notice of Sealed Bid Sale)* that was seized for nonpayment of Internal Revenue taxes due from (name): Taxpayer

Some of these encumbrances or interests may be superior to the lien of the United States.

| Type of Encumbrance or Interest | Amount of Encumbrance or Interest                                                                                                                                                                               | Date of Instrument Creating Encumbrance or Interest                                                                    | Date and Place Recorded                                               | Name and Address of Party Holding Encumbrance or Interest                                  | Date of Information |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------|---------------------|
| Past due vehicle licensing fees | Approximately \$169.00 thru 01/14/2011                                                                                                                                                                          | 10/16/2010                                                                                                             | Not applicable                                                        | California Dept of Motor Vehicles<br>PO Box 942987<br>Sacramento, CA 94297-0897            | 01/20/2011          |
| Federal Tax Lien                | \$42,515.65<br>Civil penalty 06/30/2006<br>Civil penalty 09/30/2006<br>Civil penalty 12/31/2006<br>Civil penalty 03/31/2007<br>Civil penalty 06/30/2007<br>Civil penalty 09/30/2007<br>Civil penalty 12/31/2007 | Original lien filing amount listed<br>10/27/2008<br>10/27/2008<br>10/27/2008<br>10/27/2008<br>10/27/2008<br>10/27/2008 | 10/21/2009<br>County Recorder<br>Orange County<br>Santa Ana, CA 92702 | Internal Revenue Service ACS<br>PO Box 145585, Mail Stop 8420G<br>Cincinnati, OH 452505585 | 12/28/2010          |
|                                 |                                                                                                                                                                                                                 |                                                                                                                        |                                                                       |                                                                                            |                     |
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Name: S. Massel

Date: 01/24/2011

Title: Property Appraisal and Liquidation Specialist

Signature: \_\_\_\_\_